

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

YELLOW CORPORATION, *et al.*,¹

Debtors.

)
) Chapter 11
)
) Case No. 23-11069 (CTG)
)
) (Jointly Administered)
)

**SUPPLEMENTAL DECLARATION OF MARC E. KASOWITZ IN SUPPORT OF
DEBTORS' APPLICATION PURSUANT TO SECTIONS 327(e), 328(a),
AND 330 OF THE BANKRUPTCY CODE FOR ENTRY OF AN
ORDER AUTHORIZING THE RETENTION AND EMPLOYMENT
OF KASOWITZ BENSON TORRES LLP, AS SPECIAL LITIGATION
COUNSEL TO THE DEBTORS EFFECTIVE AS OF THE PETITION DATE**

Pursuant to Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), Marc E. Kasowitz declares as follows:

1. I am a member of the firm of Kasowitz Benson Torres LLP (the "Firm"), and submit this declaration in further support of the *Debtors' Application Pursuant to Sections 327(e), 328(a), and 330 of the Bankruptcy Code for Entry of an Order Authorizing the Retention and Employment of Kasowitz Benson Torres LLP, as Special Litigation Counsel to the Debtors Effective as to the Petition Date* (the "Application").

2. The following is provided in response to the request for additional information set forth in Paragraph D.1. of the Revised UST Guidelines:

Question: Did Kasowitz agree to any variations from, or alternatives to, Kasowitz's standard billing arrangements for this engagement?

¹ A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors' claims and noticing agent at <https://dm.epiq11.com/YellowCorporation>. The location of the Debtors' principal place of business and the Debtors' service address in these chapter 11 cases is: 11500 Outlook Street, Suite 400, Overland Park, Kansas 66211.

Answer: Yes. Kasowitz and the Debtors have agreed that Kasowitz will provide the Debtors with a 15% discount to the Firms' standard billing rates for this engagement consistent with the parties' prepetition agreement.

Question: Did any of the Kasowitz professionals in this engagement vary their rate based on the geographic location of the Chapter 11 Cases?

Answer: No. The hourly rates used by Kasowitz in representing the Debtors, prior to application of the 15% discount, are consistent with the rates that Kasowitz charges other comparable chapter 11 clients, regardless of the location of the chapter 11 case.

Question: If Kasowitz has represented the Debtors in the 12 months prepetition, disclose Kasowitz's billing rates and material financial terms for the prepetition engagement, including any adjustments during the 12 months prepetition. If Kasowitz's billing rates and material financial terms have changed postpetition, explain the difference and the reasons for the difference.

Answer: As previously disclosed Kasowitz represented certain of the Debtors during the 12 months prepetition. Kasowitz' billing rates and material financial terms have not changed since its selection as special litigation counsel.

Question: Did the Debtors approve Kasowitz's budget and staffing plan, and, if so, for what budget period?

Answer: Kasowitz a budget and staffing plan for these Chapter 11 Cases and intend to review the budgeting and staffing plan with the Debtors for its approval. It will then provide the budget and staffing plan to the U.S. Trustee prior to filing such budget and staffing Plan.

3. Separately, Schedule B to my prior declaration disclosed that the Firm had previous represented the United States Government in a related matter. This should have stated that the representation was in an **unrelated** matter.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Dated: November 21, 2023

Respectfully Submitted,

/s/ Marc E. Kasowitz

Marc E. Kasowitz
Partner

Proposed Special Litigation Counsel to the Debtors